#### MISSISSIPPI STATE TAX COMMISSION SUMMARY OF TRANSFERS FEBRUARY 2000

General Fund Transfers by the Tax Commission for the eighth month of Fiscal Year ending June 30, 2000 were \$174,943,673 which is a decrease of \$1,922,533 or 1.09% over the prior year. Transfers to all funds for the eighth month of Fiscal Year ending June 30, 2000 were \$377,998,880 which is an increase of \$18,453,818 or 5.13%.

General Fund transfers for the month of February were under the estimate by \$14,921,926 or 7.86%.

# MISSISSIPPI STATE TAX COMMISSION GENERAL FUND TRANSFERS COMPARED WITH CUMULATIVE AND MONTHLY ESTIMATES SCHEDULE A

| SOURCE                | FY 2000<br>ESTIMATE | ESTIMATE<br>07-01-99 TO<br>02-29-2000 | ACTUAL<br>07-01-99 TO<br>02-29-2000 | ACTUAL<br>PERCENT OF<br>ESTIMATE | OVER(UNDER)<br>EST. AMOUNT<br>02-29-2000 | OVER(UNDER)<br>PERCENT<br>02-29-2000 | FEBRUARY<br>2000<br>ESTIMATE | FEBRUARY<br>2000<br>ACTUAL | OVER/<br>(UNDER)<br>AMOUNT | OVER/<br>(UNDER)<br>PERCENT |
|-----------------------|---------------------|---------------------------------------|-------------------------------------|----------------------------------|--|--------------------------------------|------------------------------|----------------------------|----------------------------|-----------------------------|
| Sales Tax             | \$1,374,500,000     | \$913,444,070                         | \$911,550,986                       | 66.32%                           | (\$1,893,084)                            | -0.21%                               | \$91,429,849                 | \$90,659,672               | (\$770,177)                | -0.84%                      |
| Individual Income Tax | 1,049,700,000       | 651,363,567                           | 630,226,973                         | 60.04%                           | (21,136,594)                             | -3.24%                               | 33,391,763                   | 27,780,919                 | (5,610,844)                | -16.80%                     |
| Corporate Tax         | 307,000,000         | 138,063,751                           | 132,056,384                         | 43.02%                           | (6,007,367)                              | -4.35%                               | 5,570,063                    | 3,903,236                  | (1,666,827)                | -29.92%                     |
| Use Tax               | 177,600,000         | 118,056,358                           | 106,984,722                         | 60.24%                           | (11,071,636)                             | -9.38%                               | 15,908,925                   | 10,561,573                 | (5,347,352)                | -33.61%                     |
| Insurance Premium Tax | 97,100,000          | 69,197,240                            | 69,526,949                          | 71.60%                           | 329,709                                  | 0.48%                                | 15,000,000                   | 13,296,633                 | (1,703,367)                | -11.36%                     |
| Tobacco Tax           | 57,400,000          | 38,206,121                            | 37,434,091                          | 65.22%                           | (772,030)                                | -2.02%                               | 4,198,400                    | 4,204,005                  | 5,605                      | 0.13%                       |
| ABC Taxes             | 40,500,000          | 26,735,962                            | 28,709,320                          | 70.89%                           | 1,973,358                                | 7.38%                                | 2,984,232                    | 1,798,816                  | (1,185,416)                | -39.72%                     |
| Beer and Wine Tax     | 30,400,000          | 19,754,046                            | 20,104,295                          | 66.13%                           | 350,249                                  | 1.77%                                | 2,255,275                    | 2,435,706                  | 180,431                    | 8.00%                       |
| Oil Severance Tax     | 5,000,000           | 3,422,453                             | 6,844,011                           | 136.88%                          | 3,421,558                                | 99.97%                               | 120,531                      | 523,474                    | 402,943                    | 334.31%                     |
| Gas Severance Tax     | 3,300,000           | 2,177,711                             | 3,456,544                           | 104.74%                          | 1,278,833                                | 58.72%                               | 125,650                      | 320,710                    | 195,060                    | 155.24%                     |
| Estate Tax            | 15,000,000          | 10,000,000                            | 11,428,998                          | 76.19%                           | 1,428,998                                | 14.29%                               | 1,250,000                    | 1,641,814                  | 391,814                    | 31.35%                      |
| Auto Tag Fees         | 10,000,000          | 6,974,344                             | 6,762,104                           | 67.62%                           | (212,240)                                | -3.04%                               | 680,425                      | 693,341                    | 12,916                     | 1.90%                       |
| Casual Auto Sales Tax | 6,500,000           | 4,027,530                             | 4,204,128                           | 64.68%                           | 176,598                                  | 4.38%                                | 494,331                      | 347,916                    | (146,415)                  | -29.62%                     |
| Installment Loan Tax  | 7,500,000           | 5,738,859                             | 6,206,345                           | 82.75%                           | 467,486                                  | 8.15%                                | 341,528                      | 33,065                     | (308,463)                  | -90.32%                     |
| Title Fees            | 3,500,000           | 2,309,527                             | 2,478,210                           | 70.81%                           | 168,683                                  | 7.30%                                | 238,918                      | 251,985                    | 13,067                     | 5.47%                       |
| Miscellaneous Taxes   | 3,000,000           | 2,121,203                             | 1,882,682                           | 62.76%                           | (238,521)                                | -11.24%                              | 260,710                      | 209,751                    | (50,959)                   | -19.55%                     |
| Nuclear In Lieu       | 1,200,000           | 1,200,000                             | 1,200,000                           | 100.00%                          | 0  | 0.00%                                | 1,200,000                    | 1,200,000                  | 0                          | 0.00%                       |

| Gaming Fees and Taxes | 149,900,000     | 100,895,000     | 103,123,611     | 68.79% | 2,228,611      | 2.21%  | 14,415,000    | 15,081,057    | 666,057        | 4.62%  |
|-----------------------|-----------------|-----------------|-----------------|--------|----------------|--------|---------------|---------------|----------------|--------|
| Total General Fund    | \$3.339.100.000 | \$2.113.687.741 | \$2.084.180.353 | 62.42% | (\$29.507.388) | -1.40% | \$189.865.599 | \$174.943.673 | (\$14.921.926) | -7.86% |

Note: Figures may not add due to computer rounding.

# MISSISSIPPI STATE TAX COMMISSION GENERAL FUND TRANSFERS COMPARING CURRENT PERIOD TO PRIOR PERIOD SCHEDULE B

|                       | FEBRUARY<br>2000 | FEBRUARY<br>1999 | OVER<br>(UNDER) | OVER<br>(UNDER) | 7-01-99<br>TO | 7-01-98<br>TO | OVER(UNDER)<br>PRIOR YEAR | OVER(UNDER)<br>PRIOR YEAR |
|-----------------------|------------------|------------------|-----------------|-----------------|---------------|---------------|---------------------------|---------------------------|
| SOURCE                | ACTUAL           | ACTUAL           | AMOUNT          | PERCENT         | 02-29-2000    | 2-28-1999     | AMOUNT                    | PERCENT                   |
| Sales Tax             | \$90,659,672     | \$92,091,389     | (\$1,431,717)   | -1.55%          | \$911,550,986 | \$871,715,819 | \$39,835,167              | 4.57%                     |
| Individual Income Tax | 27,780,919       | 30,608,653       | (2,827,734)     | -9.24%          | 630,226,973   | 605,797,731   | 24,429,242                | 4.03%                     |
| Corporate Tax         | 3,903,236        | 2,980,600        | 922,636         | 30.95%          | 132,056,384   | 134,040,461   | (1,984,077)               | -1.48%                    |
| Use Tax               | 10,561,573       | 14,991,709       | (4,430,136)     | -29.55%         | 106,984,722   | 113,983,449   | (6,998,727)               | -6.14%                    |
| Insurance Premium Tax | 13,296,633       | 11,768,118       | 1,528,515       | 12.99%          | 69,526,949    | 66,194,590    | 3,332,359                 | 5.03%                     |
| Tobacco Tax           | 4,204,005        | 4,167,763        | 36,242          | 0.87%           | 37,434,091    | 37,927,321    | (493,230)                 | -1.30%                    |
| ABC Taxes             | 1,798,816        | 3,025,509        | (1,226,693)     | -40.55%         | 28,709,320    | 27,105,766    | 1,603,554                 | 5.92%                     |
| Beer and Wine Tax     | 2,435,706        | 2,299,104        | 136,602         | 5.94%           | 20,104,295    | 20,137,950    | (33,655)                  | -0.17%                    |
| Oil Severance Tax     | 523,474          | 140,038          | 383,436         | 273.81%         | 6,844,011     | 3,976,362     | 2,867,649                 | 72.12%                    |
| Gas Severance Tax     | 320,710          | 165,822          | 154,888         | 93.41%          | 3,456,544     | 2,873,958     | 582,586                   | 20.27%                    |
| Estate Tax            | 1,641,814        | 863,955          | 777,859         | 90.03%          | 11,428,998    | 13,606,531    | (2,177,533)               | -16.00%                   |
| Auto Tag Fees         | 693,341          | 753,957          | (60,616)        | -8.04%          | 6,762,104     | 7,728,042     | (965,938)                 | -12.50%                   |
| Casual Auto Sales Tax | 347,916          | 505,285          | (157,369)       | -31.14%         | 4,204,128     | 4,116,776     | 87,352                    | 2.12%                     |
| Installment Loan Tax  | 33,065           | 349,537          | (316,472)       | -90.54%         | 6,206,345     | 5,873,442     | 332,903                   | 5.67%                     |
| Title Fees            | 251,985          | 268,053          | (16,068)        | -5.99%          | 2,478,210     | 2,591,162     | (112,952)                 | -4.36%                    |
| Miscellaneous Taxes   | 209,751          | 250,108          | (40,357)        | -16.14%         | 1,882,682     | 2,034,944     | (152,262)                 | -7.48%                    |
| Nuclear In Lieu       | 1,200,000        | 1,200,000        | 0               | 0.00%           | 1,200,000     | 1,200,000     | 0                         | 0.00%                     |
| Gaming Fees and Taxes | 15,081,057       | 10,436,606       | 4,644,451       | 44.50%          | 103,123,611   | 86,521,227    | 16,602,384                | 19.19%                    |

Note: Figures may not add due to computer rounding.

### TRANSFERS TO THE GENERAL FUND AND OTHERS BY THE STATE TAX COMMISSION

COMPARING JULY 1, 1999 - FEBRUARY 29, 2000 COMPARING JULY 1, 1998 - FEBRUARY 29, 1999

| COMPARING JULY 1, 1998 - FEBRI                | UAKT 29, 1999        |                      | 07.04.4000               | 07.04.4000               | INIODEAGE            | INIODEAGE             |
|---|----------------------|----------------------|--------------------------|--------------------------|----------------------|-----------------------|
|   | EEDDIIADV            | EEDDIADY             | 07-01-1999               | 07-01-1998               | INCREASE             | INCREASE              |
|   | FEBRUARY             | FEBRUARY             | to                       | to                       | (DECREASE)           | (DECREASE)<br>PERCENT |
| _   | 2000                 | 1999                 | 02-29-00                 | 2-28-99                  | AMOUNT               | PERCENT               |
| Sales Tax Transferred to:                     |                      |                      |                          |                          |                      |                       |
| General Fund                                  | \$90,659,672         | \$92,091,389         | \$911,550,986            | \$871,715,819            | \$39,835,167         | 4.57%                 |
| Public School Building Fund                   | 1,666,666            | 1,666,666            | 13,333,328               | 13,333,328               | 0                    | 0.00%                 |
| Municipalities                                | 29,388,514           | 26,905,028           | 213,949,953              | 187,109,757              | 26,840,196           | 14.34%                |
| Motor Vehicle Rental Sales Tax                | 4,130,948            | 3,703,429            | 4,130,948                | 3,703,429                | 427,519              | 11.54%                |
| Special Refund Account                        | 98,737               | 354,843              | 1,581,179                | 1,047,564                | 533,615              | 50.94%                |
| 4-Lane Construction Project                   | 399,715              | 524,472              | 3,210,413                | 4,249,955                | (1,039,542)          | -24.46%               |
| School Ad Valorem                             | 3,270,122            | 1,966,451            | 30,281,934               | 29,688,488               | 593,446              | 2.00%                 |
| Education Enhancement                         | 13,093,475           | 7,873,614            | 121,248,005              | 109,977,385              | 11,270,620           | 10.25%                |
| Mississippi Fair Commission                   | 1,333                | 13,613               | 44,889                   | 120,707                  | (75,818)             | -62.81%               |
| Motor Vehicle Ad Valorem Tag R                | 11,442,310           | 11,118,441           | 101,796,054              | 89,160,738               | 12,635,316           | 14.17%                |
| Department of Agriculture                     | 88,954               | 27,268               | 685,984                  | 687,213                  | (1,229)              | -0.18%                |
| State Aid Road Fund                           | 250.000              | 250.000              | 2.000.000                | 2.000.000                | (1,229)              | 0.00%                 |
| Total Sales Tax Transfers                     | \$154,490,446        | \$146,495,214        | 1 1                      | \$1,312,794,383          | \$91,019,290         | 6.93%                 |
| Total Sales Tax Transfers                     | \$154,490,446        | \$146,495,214        | \$1,403,613,673          | \$1,312,794,303          | \$91,019,290         | 0.93%                 |
| Use Tax Transferred to:                       |                      |                      |                          |                          |                      |                       |
| General Fund                                  | \$10,561,573         | \$14,991,709         | \$106,984,722            | \$113,983,449            | (\$6,998,727)        | -6.14%                |
| Motor Vehicle Ad Valorem Tag R                | 1,384,401            | 969,956              | 15,059,019               | 12,929,754               | 2,129,265            | 16.47%                |
| School Ad Valorem                             | 302,908              | 318,651              | 2,959,117                | 3,032,875                | (73,758)             | -2.43%                |
| Education Enhancement                         | 1,212,836            | 1,275,870            | 11,848,227               | 12,143,547               | (295,320)            | -2.43%                |
| Total Use Tax Transfers                       | \$13,461,719         | \$17,556,186         | \$136,851,086            | \$142,089,625            | (\$5,238,539)        | -3.69%                |
| Individual Income Tax Transferred             | to:                  |                      |                          |                          |                      |                       |
| General Fund                                  | \$27,780,918         | \$30,608,653         | \$630,226,972            | \$605,797,732            | \$24,429,240         | 4.03%                 |
| Refund Account                                | 50.000.000           | 46.000.000           | 135,932,332              | 135.015.872              | 916.460              | 0.68%                 |
| Total Individual Income Tax Transfe           | \$77,780,918         | \$76,608,653         | \$766,159,304            | \$740,813,604            | \$25,345,700         | 3.42%                 |
|   | ψ,                   | ψ. ο,οοο,οοο         | ψ. σσ, ισσ,σσ ι          | ψσ,σ.σ,σσ.               | Ψ=0,0 .0,. 00        | 070                   |
| Corporate Tax Transferred to:<br>General Fund | <b>#2.002.02</b>     | <b>#2.000.000</b>    | £422 050 205             | ¢424.040.404             | (\$4,004,070)        | 4 400/                |
|   | \$3,903,236          | \$2,980,600          | \$132,056,385            | \$134,040,461            | (\$1,984,076)        | -1.48%                |
| Refund Account                                | 3,880,772            | 5,893,374            | 18,676,773               | 22,107,880               | (3,431,107)          | -15.52%               |
| Total Corporate Tax Transfers                 | \$7,784,008          | \$8,873,974          | \$150,733,158            | \$156,148,341            | (\$5,415,183)        | -3.47%                |
| Oil Severance Tax Transferred to:             |                      |                      |                          |                          |                      |                       |
| General Fund                                  | \$523,474            | \$140,038            | \$6,844,011              | \$3,976,362              | \$2,867,649          | 72.12%                |
| Special Refund Account                        | . ,                  | 0                    | 56,613                   | \$19,943                 | 36,670               | 183.87%               |
| Counties                                      | 424,523              | 91,381               | 2,468,765                | \$1,371,087              | 1,097,678            | 80.06%                |
| Total Oil Severance Tax Transfers             | \$947,997            | \$231,419            | \$9,369,389              | \$5,367,392              | \$4,001,997          | 74.56%                |
| Gas Severance Tax Transferred to              |                      |                      |                          |                          |                      |                       |
| General Fund                                  | \$320,710            | \$165,822            | \$3,456,545              | 2,873,958                | \$582,587            | 20.27%                |
|   | \$320,710<br>0       | \$165,822<br>0       | . , ,                    | , ,                      |                      | -74.86%               |
| Special Refund Account                        | -                    | -                    | 38,757                   | 154,182                  | (115,425)            |                       |
| Counties Total Gas Severance Tax Transfers    | 183,746<br>\$504,456 | 153,467<br>\$319,289 | 1,734,209<br>\$5,229,511 | 1,591,038<br>\$4,619,178 | 143,171<br>\$610,333 | 9.00%<br>13.21%       |
|   |                      |                      |                          |                          |                      |                       |

#### Gaming Fees & Taxes Transferred to: General Fund \$15.081.057 \$10.436.606 \$103.123.610 86.521.227 \$16.602.383

| General Fund                      | \$15,081,057 | \$10,436,606 | \$103,123,610 | 86,521,227    | \$16,602,383 | 19.19%  |
|-----------------------------------|--------------|--------------|---------------|---------------|--------------|---------|
| Gaming License & Taxes (Counti    | 7,691,309    | 6,768,867    | 68,256,741    | 58,420,411    | 9,836,330    | 16.84%  |
| Gaming Bond Sinking Fund          | 3,000,000    | 3,000,000    | 24,000,000    | 24,000,000    | 0            | 0.00%   |
| Gaming to State Highway Dept      | 1,919,514    | 341,175      | 9,357,937     | 4,043,943     | 5,313,994    | 131.41% |
| Total Gaming Fees & Tax Transfers | \$27,691,880 | \$20.546.648 | \$204.738.288 | \$172,985,581 | \$31,752,707 | 18.36%  |

TRANSFERS TO THE GENERAL FUND AND OTHERS BY THE STATE TAX COMMISSION

COMPARING JULY 1, 1999 - FEBRUARY 29, 2000 COMPARING JULY 1, 1998 - FEBRUARY 29, 1999

| _                                | FEBRUARY<br>2000 | FEBRUARY<br>1999 | 07-01-1999<br>to<br>02-29-00 | 07-01-1998<br>to<br>02-28-99 | INCREASE<br>(DECREASE)<br>AMOUNT | INCREASE<br>(DECREASE)<br>PERCENT |
|----------------------------------|------------------|------------------|------------------------------|------------------------------|----------------------------------|-----------------------------------|
| Petroleum Tax Transferred to:    |                  |                  |                              |                              |                                  |                                   |
| General Fund                     |                  | \$0              | \$0                          | \$0                          | \$0                              | 0.00%                             |
| Highway Department               | 25,748,613       | 24.202.529       | 203,237,106                  | 189.413.233                  | 13,823,873                       | 7.30%                             |
| State Aid Road Fund              | 4,584,874        | 4,000,000        | 36,340,351                   | 32,000,000                   | 4,340,351                        | 13.56%                            |
| Dept of Marine Resources         | 0                | 0                | 3,050,000                    | 800,000                      | 2,250,000                        | 281.25%                           |
| Counties                         | 1,764,897        | 1,764,897        | 36,392,821                   | 35,596,430                   | 796,391                          | 2.24%                             |
| Road Protection - Coast Counties | 273,572          | 287,472          | 2,223,097                    | 2,153,106                    | 69,991                           | 3.25%                             |
| Seawall - Coast Counties         | 520.110          | 542,084          | 4,207,869                    | 4,031,375                    | 176,494                          | 4.38%                             |
| Miss. Groundwater Protection Tru | 0                | 738,274          | 4,423,507                    | 6,306,489                    | (1,882,982)                      | -29.86%                           |
| Fire Marshal's Office            | 75,078           | 59,643           | 268,969                      | 237,628                      | 31,341                           | 13.19%                            |
| Dept of Ins Propane Education F  | 28,980           | 23,022           | 103,823                      | 91,725                       | 12,098                           | 13.19%                            |
| Municipal Aid                    | 108,223          | 108,223          | 1,012,471                    | 1,012,471                    | (0)                              | -0.00%                            |
| Aeronautics Commission           | 64,111           | 54,985           | 1,200,945                    | 943,220                      | 257,725                          | 27.32%                            |
| Department of Wildlife Conservat | 0 1,111          | 0 1,000          | 5,750,000                    | 2,500,000                    | 3,250,000                        | 130.00%                           |
| Special Refund Account           | 12,916           | 30,508           | 224,445                      | 4,211,106                    | (3,986,661)                      | -94.67%                           |
| Railroad Revitilization Fund     | 17,508           | 18,957           | 142,118                      | 147,909                      | (5,791)                          | -3.92%                            |
| Gasoline Boat and Water Safety   | 0                | 0                | 0                            | 0                            | (0,101)                          | 0.00%                             |
| IFTA Tax                         | 773,088          | 411,871          | 4,482,352                    | 4,071,198                    | 411,154                          | 10.10%                            |
| Total Petroleum Tax Transfers    | \$33,971,971     | \$32,242,465     | \$303,059,875                | \$283,515,890                | \$19,543,985                     | 6.89%                             |
|                                  |                  |                  |                              |                              |                                  |                                   |
| Privilege Tax Transferred to:    |                  |                  |                              |                              |                                  |                                   |
| General Fund                     | \$693,341        | \$753,957        | \$6,762,104                  | \$7,851,658                  | (\$1,089,554)                    | -13.88%                           |
| Highway Department               | 2,574,767        | 4,033,307        | 27,997,679                   | 25,446,282                   | 2,551,397                        | 10.03%                            |
| 4-Lane Highway Project           | 847,210          | 883,740          | 8,070,420                    | 7,904,670                    | 165,750                          | 2.10%                             |
| Counties                         | 1,067,289        | 1,497,247        | 16,909,493                   | 15,560,529                   | 1,348,964                        | 8.67%                             |
| Municipalities                   | 0                | 0                | 0                            | 0                            | 0                                | 0.00%                             |
| Public Service Commission        | 0                | 0                | 0                            | 0                            | 0                                | 0.00%                             |
| Special Refund Account           | 7,834            | 12,682           | 134,038                      | 55,910                       | 78,128                           | 139.74%                           |
| Mailing Fees                     | 3,990            | 10,612           | 106,903                      | 120,900                      | (13,997)                         | -11.58%                           |
| Apportioned Tags                 | 2,687,176        | 2,253,827        | 16,732,133                   | 13,106,954                   | 3,625,179                        | 27.66%                            |
| Mississippi Burn Center          | 10,717           | 9,967            | 103,103                      | 115,243                      | (12,141)                         | -10.53%                           |
| Veteran's Nursing Home           | 2,700            | 0                | 26,640                       | 27,120                       | (480)                            | -1.77%                            |
| Wildlife Heritage                | 47,920           | 0                | 363,040                      | 176,040                      | 187,000                          | 106.23%                           |
| Overweight Fines                 | 0                | 0                | 0                            | 0                            | 0                                | 0.00%                             |
| Harvest Fines                    | 0                |                  | 0                            | 0                            | 0                                | 0.00%                             |
| Grand Lodge of Mississippi       | 550              |                  | 4,625                        | 0                            | 4,625                            | 100.00%                           |
| State Universities               | 53,268           | 43,485           | 419,415                      | 292,639                      | 126,776                          | 43.32%                            |
| Total Privilege Tax Transfers    | \$7,996,760      | \$9,498,824      | \$77,629,591                 | \$70,657,945                 | \$6,971,646                      | 9.87%                             |

Title Fees Transferred to:

| General Fund Special Refund Account Total Title Fees Transfers | \$251,985<br>0<br>\$251,985 | \$268,053<br>5<br>\$268,058 | \$2,478,210<br>84<br>\$2,478,294 | \$2,601,281<br>14<br>\$2,601,295 | (\$123,072)<br>70<br>(\$123,002) | -4.73%<br>500.00%<br>-4.73% |  |  |
|--|-----------------------------|-----------------------------|----------------------------------|----------------------------------|----------------------------------|-----------------------------|--|--|
| Insurance Premium Tax Transferred to:                          |                             |                             |                                  |                                  |                                  |                             |  |  |
| General Fund   | \$13,296,633                | \$11,768,118                | \$69,526,949                     | \$66,194,590                     | \$3,332,359                      | 5.03%                       |  |  |
| Municipalities   | 1,044                       | 0                           | 637,088                          | 568,345                          | 68,743                           | 12.10%                      |  |  |
| County Fire Protection   | 1,044                       | 0                           | 637,088                          | 568,345                          | 68,743                           | 12.10%                      |  |  |
| State Fire Academy Fund  | 2,088                       | 0                           | 1,274,176                        | 1,630,498                        | (356, 322)                       | -21.85%                     |  |  |
| Special Refund Account   | 12,637                      | 60,861                      | 89,747                           | 191,558                          | (101,811)                        | -53.15%                     |  |  |
| City of Jackson  | 0                           | 0                           | 88,654                           | 75,628                           | 13,026                           | 17.22%                      |  |  |
| Total Ins. Premium Tax Transfers                               | \$13,313,446                | \$11,828,979                | \$72,253,702                     | \$69,228,964                     | \$3,024,738                      | 4.37%                       |  |  |
| ABC Collections transferred to:                                |                             |                             |                                  |                                  |                                  |                             |  |  |
| General Fund   | \$1,798,816                 | \$3,025,509                 | \$26,009,321                     | \$27,102,518                     | (\$1,093,197)                    | -4.03%                      |  |  |
| Counties   | 23,200                      | 20,250                      | 234,950                          | 202,200                          | 32,750                           | 16.20%                      |  |  |
| Municipalities   | 85,875                      | 94,110                      | 1,027,645                        | 942,470                          | 85,175                           | 9.04%                       |  |  |
| Department of Mental Health                                    | 273,296                     | 270,808                     | 2,563,821                        | 2,389,152                        | 174,669                          | 7.31%                       |  |  |
| Total ABC Transfers  | \$2,181,187                 | \$3,410,677                 | \$29,835,737                     | \$30,636,340                     | (\$800,603)                      | -2.61%                      |  |  |

TRANSFERS TO THE GENERAL FUND AND OTHERS BY THE STATE TAX COMMISSION

COMPARING JULY 1, 1999 - FEBRUARY 29, 2000 COMPARING JULY 1, 1998 - FEBRUARY 29, 1999

|                                     |          |          | 07-01-1999 | 07-01-1998 | INCREASE   | INCREASE   |
|-------------------------------------|----------|----------|------------|------------|------------|------------|
|                                     | FEBRUARY | FEBRUARY | to         | to         | (DECREASE) | (DECREASE) |
|                                     | 2000     | 1999     | 02-29-00   | 02-28-99   | AMOUNT     | PERCENT    |
| _                                   |          |          |            |            |            |            |
| City of Columbus Tourism            | 80,310   | 74,338   | 676,600    | 669,394    | 7,206      | 1.08%      |
| City of Oxford Tourism              | 5,305    | 5,131    | 69,399     | 64,117     | 5,282      | 8.24%      |
| City of Grenada Tourism             | 23,206   | 24,924   | 208,614    | 200,384    | 8,230      | 4.11%      |
| City of Corinth Tourism             | 47,551   | 48,287   | 413,775    | 387,830    | 25,945     | 6.69%      |
| Lowndes County Special Tax          | 2,509    | 2,665    | 20,969     | 20,587     | 382        | 1.86%      |
| Desoto County Special Tax           | 187,862  | 146,948  | 1,570,110  | 1,349,929  | 220,181    | 16.31%     |
| Special Agent Fees                  | 11,596   | 27,559   | 128,496    | 94,597     | 33,899     | 35.83%     |
| Gross Public Utilitity Regulatory I | 0        | 0        | 2,825,937  | 2,045,399  | 780,538    | 38.16%     |
| Gross City Utility Tax              | 117,693  | 104,989  | 922,923    | 828,998    | 93,925     | 11.33%     |
| Municipal Gas Utility Regulation    | 0        | 0        | 3,093      | 817        | 2,276      | 278.58%    |
| Gross Railroad Regulation           | 0        | 0        | 7,376      | 0          | 7,376      | 100.00%    |
| Adams County Convention             | 65,945   | 64,536   | 542,801    | 547,643    | (4,842)    | -0.88%     |
| Warren County Tourism               | 53,905   | 49,584   | 561,423    | 512,518    | 48,905     | 9.54%      |
| Trailer Registration                | 0        | 10       | 11         | 18         | (7)        | -38.89%    |
| Harrison County Tourism             | 158,805  | 120,520  | 2,006,363  | 1,428,251  | 578,112    | 40.48%     |
| Harrison County Board of Superv     | 79,402   | 60,260   | 1,003,182  | 713,872    | 289,310    | 40.53%     |
| City of Jackson Tourism             | 207,970  | 0        | 1,974,110  | 306,625    | 1,667,485  | 543.82%    |
| Collection Fees                     | 62,787   | 43,577   | 531,640    | 431,286    | 100,354    | 23.27%     |
| Timber Severance - Counties         | 66,878   | 70,199   | 563,592    | 583,981    | (20,389)   | -3.49%     |
| Timber Severance - Forest Resor     | 266,996  | 280,236  | 2,244,546  | 2,324,934  | (80,388)   | -3.46%     |
| City of Tupelo Convention/Touris    | 182,370  | 169,244  | 1,440,381  | 1,338,524  | 101,857    | 7.61%      |
| Lauderdale County Tourism           | 24,597   | 26,938   | 263,137    | 268,008    | (4,871)    | -1.82%     |
| Starkville-Oktibbeha Tourism        | 6,091    | 6,442    | 69,594     | 80,262     | (10,668)   | -13.29%    |
| City of Starkville Tourism and Co   | 57,906   | 53,030   | 502,091    | 419,893    | 82,198     | 19.58%     |
| Sales and Services Outside          | 6,112    | 9,179    | 89,825     | 60,270     | 29,555     | 49.04%     |
| Sales & Services between Agenc      | 0        | 0        | 2,158      | 0          | 2,158      | 100.00%    |
| Hazardous Waste Tax (Counties)      | 0        | 0        | 12,177     | 10,875     | 1,302      | 11.97%     |

| Environment Protection Trust Fu     | 0          | 0          | 2,264,680  | 2,218,208  | 46,472    | 2.10%   |  |
|-------------------------------------|------------|------------|------------|------------|-----------|---------|--|
| Environment Protection Trust Fu     | 182,659    | 0          | 1,511,642  | 1,301,907  | 209,735   | 16.11%  |  |
| Railcar In Lieu Tax                 | 0          | 0          | 0          | 0          | 0         | 0.00%   |  |
| TVA in Lieu Tax (Counties)          | 2,298,640  | 0          | 5,390,062  | 2,133,937  | 3,256,125 | 152.59% |  |
| TVA in Lieu Tax (Municipalities)    | 1,208,074  | 0          | 2,785,675  | 1,020,001  | 1,765,674 | 173.11% |  |
| TVA in Lieu Tax (Schools)           | 1,172,538  | 0          | 2,623,759  | 1,033,817  | 1,589,942 | 153.79% |  |
| Nuclear Plant in Lieu (Counties)    | 11,123,147 | 11,151,119 | 11,123,147 | 11,151,119 | (27,972)  | -0.25%  |  |
| Nuclear Plant in Lieu (Cities)      | 7,676,853  | 7,648,881  | 7,676,853  | 7,648,881  | 27,972    | 0.37%   |  |
| Department of Environmental Qu      | 0          | 0          | 1,247,853  | 1,219,796  | 28,057    | 2.30%   |  |
| Canton Tourist & Convention         | 19,991     | 14,223     | 159,486    | 148,802    | 10,684    | 7.18%   |  |
| Kosciusko Tourist Promotion         | 1,665      | 1,485      | 17,224     | 15,316     | 1,908     | 12.45%  |  |
| Greenwood Tourism Commission        | 22,766     | 22,979     | 180,981    | 179,670    | 1,311     | 0.73%   |  |
| Aircraft Registration (Co. & Cities | 0          | 0          | 0          | 0          | 0         | 0.00%   |  |
| City of Hattiesburg Special Tax     | 226,638    | 210,753    | 1,795,764  | 1,693,867  | 101,897   | 6.02%   |  |
| City of Tupelo Water Facilities     | 259,268    | 237,183    | 1,621,436  | 1,453,792  | 167,644   | 11.53%  |  |
| City of Bay Springs Special Tax     | 378        | 95         | 4,557      | 3,759      | 798       | 21.24%  |  |
| City of West Point Special Tax      | 14,221     | 11,772     | 118,475    | 51,686     | 66,789    | 129.22% |  |
| Bingo License Fees                  | 0          | 0          | 0          | 0          | 0         | 0.00%   |  |
| MS Commission for Voluntary S€      | 0          | 0          | 23,535     | 0          | 23,535    | 100.00% |  |
| Holly Springs Tourism               | 13,858     | 0          | 28,076     | 0          | 28,076    | 100.00% |  |
| City of Philadelphia Tourism        | 5,540      |            | 13,705     | 0          | 13,705    | 100.00% |  |
| City of Magee                       | 8,201      |            | 16,782     | 0          | 16,782    | 100.00% |  |
|                                     |            |            |            |            |           |         |  |

### TRANSFERS TO THE GENERAL FUND AND OTHERS BY THE STATE TAX COMMISSION

COMPARING JULY 1, 1999 - FEBRUARY 29, 2000 COMPARING JULY 1, 1998 - FEBRUARY 29, 1999

| _                                 | FEBRUARY<br>2000 | FEBRUARY<br>1999 | 07-01-1999<br>to<br>02-29-00 | 07-01-1998<br>to<br>02-28-99 | INCREASE<br>(DECREASE)<br>AMOUNT | INCREASE<br>(DECREASE)<br>PERCENT |
|-----------------------------------|------------------|------------------|------------------------------|------------------------------|----------------------------------|-----------------------------------|
| 0 :15( 14                         | •                |                  | 10.751                       | 2                            | 10.751                           | 400.000/                          |
| Special Refund Account - Timbe    | 0                | 0                | 16,751                       | 0                            | 16,751                           | 100.00%                           |
| Special Refund Account - Installr | 0                | 0                | 0                            | 0                            | 707 770                          | 0.00%                             |
| Special Refund Account - Use      | 668,532          | 486,252          | 2,183,159                    | 1,475,387                    | 707,772                          | 47.97%                            |
| Special Refund Account - Apport   | 0                | 0                | 0                            | 0                            | 0                                | 0.00%                             |
| Special Refund Account - Special  | -                | -                | 636                          | -                            | 636                              | 100.00%                           |
| Special Refund Account - Estate   | 64,574           | 19,326           | 300,038                      | 399,615<br>0                 | (99,577)<br>0                    | -24.92%                           |
| Special Refund Account - Munici   | 0                | 0                | 0                            | -                            | -                                | 0.00%                             |
| Special Refund Account - Beer     | 0                | 0                | 30                           | 1,563                        | (1,533)                          | -98.08%                           |
| Special Refund Account - Aircraf  | •                | 0                | 0                            | 0                            | 0                                | 0.00%                             |
| Special Refund Account - Hazard   | 0                | 0                | 0                            | 0                            | 0                                | 0.00%                             |
| Special Refund Account - Public   | 0                | 0                | 1,620                        | 908                          | 712                              | 78.41%                            |
| Special Refund Account - Gamin    | 0                | 0                | 0                            | 15,000                       | (15,000)                         | -100.00%                          |
| Special Refund Account - Occup    | 0                | 0                | 0                            | 0                            | 0                                | 0.00%                             |
| Special Refund Account - Tobaco   | 0                | 0                | 7,112                        | 0                            | 7,112                            | 100.00%                           |
| Special Refund Account - Corpor   | 0                | 0                | 0                            | 0                            | (007.447)                        | 0.00%                             |
| Special Withholding Refund        | 0                | 154,442          | 151,871                      | 419,288                      | (267,417)                        | -63.78%                           |
| Washington County Tourist Prom    | 37,075           | 40,663           | 332,524                      | 327,255                      | 5,269                            | 1.61%                             |
| City of Ridgeland Special Tax     | 66,755           | 71,199           | 514,552                      | 502,522                      | 12,030                           | 2.39%                             |
| Seized and Forfeited Property     | 0                | 0                | 0                            | 0                            | 0                                | 0.00%                             |
| Mailing Fees - Tobacco            | 13               | 2,095            | 6,239                        | 4,295                        | 1,944                            | 45.26%                            |
| City of Oxford Stadium Tax        | 65,141           | 62,030           | 575,550                      | 541,862                      | 33,688                           | 6.22%                             |
| Coahoma County Special Tax        | 22,212           | 19,059           | 190,733                      | 155,546                      | 35,187                           | 22.62%                            |
| Yazoo County Special Tax          | 21,088           | 16,173           | 159,904                      | 146,677                      | 13,227                           | 9.02%                             |
| Tishomingo County Promotion Ta    | 1,909            | 527              | 15,569                       | 10,914                       | 4,655                            | 42.65%                            |
| City of Southaven Special Tax     | 4,333            | 2,690            | 40,498                       | 23,023                       | 17,475                           | 75.90%                            |
| Batesville Tourism and Economic   | 43,829           | 36,526           | 401,532                      | 386,675                      | 14,857                           | 3.84%                             |
| Rankin County Special Tax         | 13,012           | 5,683            | 130,952                      | 93,595                       | 37,357                           | 39.91%                            |
| City of Aberdeen Special Tax      | 5,902            | 5,301            | 44,471                       | 39,463                       | 5,008                            | 12.69%                            |
| Gas Taxes on State Owned Land     | 1                | 2                | 9                            | 12                           | (3)                              | -25.58%                           |
| Oil Taxes on State Owned Land     | 42               | 9                | 323                          | 173                          | 150                              | 86.61%                            |
| City of Moss Point Special Tax    | 11,426           | 20,578           | 134,616                      | 181,334                      | (46,718)                         | -25.76%                           |
| Cash Bond                         | 0                | 0                | 0                            | 0                            | 0                                | 0.00%                             |
| Mississippi Telecommunication F   | 48,133           | 44,279           | 496,842                      | 499,526                      | (2,684)                          | -0.54%                            |
| City of Flowood Special Tax       | 36,613           | 22,122           | 288,859                      | 179,455                      | 109,404                          | 60.96%                            |
| City of Clinton Special Tax       | 5,951            | 4,624            | 33,679                       | 39,560                       | (5,881)                          | -14.87%                           |
| City of Laurel Special Tax        | 73,230           | 63,298           | 541,925                      | 377,020                      | 164,905                          | 43.74%                            |
| City of Newton Special Tax        | 1,112            | 1,283            | 12,306                       | 11,541                       | 765                              | 6.63%                             |
| Tunica County Special Tax         | 183,857          | 83,658           | 1,529,217                    | 851,918                      | 677,299                          | 79.50%                            |
| City of Vicksburg Special Tax     | 25,933           | 20,232           | 278,932                      | 243,268                      | 35,664                           | 14.66%                            |
| City of Cleveland Special Tax     | 33,627           | 32,103           | 290,274                      | 243,425                      | 46,849                           | 19.25%                            |
| City of New Albany Special Tax    | 26,725           | 22,072           | 232,921                      | 205,280                      | 27,641                           | 13.46%                            |
| City of Picayune Special Tax      | 17,636           | 17,673           | 152,473                      | 71,317                       | 81,156                           | 113.80%                           |
| City of Ocean Springs             | 2,126            | 398              | 24,153                       | 398                          | 23,755                           | 5968.67%                          |
| City of Richland                  | 18,859           | 901              | 148,441                      | 901                          | 147,540                          | 16375.11%                         |
| City of Florence                  | 5,390            | 0                | 56,735                       | 0                            | 56,735                           | 100.00%                           |
| Hancock County Special Tax        | 7,929            | 7,303            | 86,311                       | 94,038                       | (7,727)                          | -8.22%                            |
| Hernando Tourism                  | 509              | 0                | 2,863                        | 0                            | 2,863                            | 100.00%                           |
| E911 Telephone Minimum Stand      | 86,143           | 79,337           | 808,806                      | 675,859                      | 132,947                          | 19.67%                            |
| Total Other Transfers             | \$27,549,849     | \$22,028,924     | \$67,451,439                 | \$54,182,183                 | \$13,269,256                     | 24.49%                            |

Summary:

| Sales Tax Transferred to Other th  | \$63,830,774  | \$54,403,825  | \$492,262,687   | \$441,078,564   | \$51,184,123  | 11.60% |
|------------------------------------|---------------|---------------|-----------------|-----------------|---------------|--------|
| Misc. Transferred to Other than C  | 139,224,433   | 128,275,031   | 738,320,545     | 681,903,102     | 51,103,449    | 7.49%  |
| Total Transferred to Other than GF | \$203,055,207 | \$182,678,856 | \$1,230,583,232 | \$1,122,981,666 | \$107,601,566 | 9.58%  |